

U.S. Fish and Wildlife Service
Plant, Property & Equipment
Financial Management
Guidance Handbook
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INTRODUCTION

The *Plant, Property and Equipment Financial Management Guidance Handbook* is issued under Director's Order No. 174 (<http://policy.fws.gov/do174.html>) in response to financial audit findings in FY 2003. The Plant, Property and Equipment (PP&E) business processes and technical guidance provided in this document will serve to improve the accuracy and credibility of the financial data in the Real Property Inventory (RPI) and is directed specifically to the Regional Budget and Finance Officer's (BFO) office and Program offices responsible for PP&E data management. The objective of this guidance is to provide instruction on the procedures necessary to gather, process, and maintain real property and personal property financial data that is a consistent, auditable, and accurate representation of the status of Service assets.

This guidance document is managed and administered by the Washington Office of the Division of Financial Management (DFM) and will be updated at least annually to incorporate necessary modifications and enhancements. Users of this guidance are encouraged to submit suggestions for improvement to the chief, DFM through the Regional BFO.

A. Background

Introduction

This *Plant, Property and Equipment Financial Management Guidance Handbook* is provided to support the accurate processing and reporting of Plant, Property and Equipment (PP&E) data. The Service-wide policies, business processes, and technical guidance on PP&E financial data management in this guidance result from the collective efforts of the Service's PP&E Team established in the *November 19, 2003, Plant, Property and Equipment (PP&E) Data Management Corrective Action Team memorandum* signed by the Deputy Director.

PP&E Team Members

Name	Region	Organization*
Tom Angus	9	DFM
Jennifer Beiro-Réveillé	9	DEN
Tripp Boltin	9	NFHS
Martin Brockman	9	NWRS
Ed Buskirk	4	BF
Paul Camp (Team Leader)	9	DEN
Jeff Craig	6	BF
Kathy Daum	9	CFM
Mike Hageman	9	DFM
Doug Johnson	3	NWRS
George Keller	9	DFM
Jodie Kimmel	5	BF
David Lucas	4	NWRS
Teresa Miller	9	DFM
Paul Rauch	1	REN
Pamela Richardson	9	DFM

* A full title of each organization is available under the *Acronyms*, 168.
 To access a Microsoft Word version of the *Handbook*, select the PP&E tab on the left tool bar of the U.S. Fish & Wildlife Service - Division of Engineering Website:
<http://sii.fws.gov/r9eng/>.

B. Roles and Responsibilities

Introduction

The assignment of specific roles and responsibilities is essential in order to

- Eliminate the current material weakness audit finding, and
- Facilitate efficient long term acquisition and management of Plant, Property and Equipment (PP&E) financial data.

As described below, the national lead for PP&E financial data management will reside in the Division of Financial Management (DFM) while the Regional lead will be in the Budget and Finance Office (BFO). Specific roles and responsibilities are as follows:

GUIDANCE Director

The Director, through the Chief Financial Officer (CFO), is responsible for the development and issuance of policy, establishment of performance measures and management controls, and timely reporting of accurate PP&E financial data in the Service's financial Statements.

GUIDANCE Assistant Director

The Assistant Director – National Wildlife Refuge System is responsible for providing adequate resources to manage and maintain the Service's Real Property Inventory database.

GUIDANCE Regional Directors/CNO

The Regional Directors through the Assistant Regional Directors – Budget and Administration, the California/Nevada Operations Manager, and the Director - National Conservation Training Center are responsible for ensuring that adequate staff and budgetary resources are allocated in order to implement PP&E policies, prepare step-down Regional guidelines and acquire and manage accurate PP&E data. Regional Directors are responsible for certain Region 9 facilities not physically located in the Washington metropolitan area, such as, but not limited to, the Clark C. Bavin National Forensics Laboratory and the National Eagle Repository.

GUIDANCE Chief, Division of Financial Management (DFM)

The Chief, Division of Financial Management (DFM) is responsible for the coordination and execution of Service activities including periodic review and onsite audit of actual PP&E assets, reconciliation of Construction Work-in-Progress (CWIP) accounts, and maintaining internal controls to ensure accurate reporting of acquisition and disposal of Service personal property and real property assets. In addition, the Chief, DFM provides direction to dedicated PP&E staff, whose mission is to provide national direction on the acquisition and management of PP&E financial data. Specifically, this staff will:

- Serve as the national point of contact on financial reporting for PP&E;
- Serve as a help desk for Regional staffs working on PP&E issues;
- Represent the Service on PP&E issues during FBMS development;
- Provide training to Regional PP&E staff specialists;
- Conduct periodic performance reviews to ensure that adequate internal controls are in place to protect Service financial assets and ensure that timely and accurate information is used to prepare annual financial Statements;
- Ensure Service compliance with financial policy guidance (FASAB 6);
- Provide liaison with KPMG audit staff on all PP&E financial data issues; and
- Ensure consistency in PP&E business processes.

GUIDANCE

Regional Budget and Finance Officer (BFO)

Regional Budget and Finance Officers (BFOs) are responsible for accurate acquisition, management and reporting of financial data for all Regional PP&E assets. The BFO will serve as a point of contact dedicated to managing data quality and implementing PP&E corrective actions and will:

- Ensure the completion of accurate financial data for all RPI records including asset additions and deletions, costs for all assets, CWIP data and the capitalized cost of improvements;
- Serve as a help desk for field station staffs;
- Conduct database queries for quality control purposes and correct records as necessary;
- Correct process weaknesses found during reviews;
- Manage the PP&E document retention effort;
- Share innovations with peers in other Regions; and
- Institute quality control and assurance measures to ensure periodic verification of existence of Regional assets and proper cost documentation of Regional assets.

GUIDANCE

NWRS and NFHS Assistant Regional Director

NWRS and NFHS Assistant Regional Directors are responsible for directing field station staffs to ensure:

- The Regional BFO is notified and provided proper documentation of all asset additions and disposals;
- The Regional BFO is notified and provided cost documentation of all capitalized improvements to Regional assets accomplished via force account and/or through station procurement;
- Assistance is provided to the Regional BFO in periodic review and audit of PP&E financial data and procedures;
- Comprehensive condition assessments are conducted in conformance with completion of objectives; and
- Annual condition assessment and Real Property Inventory updates are conducted annually.

GUIDANCE

Regional Realty Chief

Regional/CNO Realty Chiefs will obtain land appraisal documents from the National Business Center (NBC) and provide copies to the regional BFO in a timely manner.

GUIDANCE

Regional Engineer

Regional Engineers will coordinate the development of the Region's Capitalized Project List (CPL), which is essential to the overall performance of the CWIP process. Regional Engineers will work with the Regional BFO and Program staffs to establish a process that best facilitates updating the CPL.

GUIDANCE

Regional NWRS and NFHS staffs

Regional NWRS and NFHS staffs will:

- Provide a list of deferred maintenance, construction, and other projects to the Regional BFO or Regional Engineer that could potentially become capitalized assets for inclusion in the Regional Capitalized Project List (CPL).
- Coordinate with the Regional Engineer to assign asset numbers to projects managed by the Regional Engineer during the design phase. This is particularly important for contracts including multiple assets.
- Serve as liaison with field station for providing documentation not immediately available to the Regional BFO to support the financial entries.

Roles and Responsibilities

